



PAN AMERICAN HEALTH ORGANIZATION
WORLD HEALTH ORGANIZATION



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REPORT OF THE OFFICE OF INTERNAL OVERSIGHT AND EVALUATION SERVICES

Introduction and Scope of Work

1. The Office of Internal Oversight and Evaluation Services (IES) provides this annual summary report for calendar year 2012. It gives an oversight perspective on internal controls, risk management, and related governance matters in the Pan American Sanitary Bureau (PASB), and provides an overview of the work undertaken by IES.
2. Financial Regulation 12.1(d) states that the Director of PASB shall “maintain an internal oversight function reporting to the Director.” IES undertakes independent and objective assurance and advisory activities that are designed to assist the Organization to achieve its objectives by improving and adding value to the effectiveness and efficiency of institutional governance, internal controls, operations, and processes.
3. Using a systematic, risk-based approach, IES’s main activities are to undertake internal audit assignments and to provide support to evaluative activities. On the conclusion of an internal audit assignment, for which precise objectives are established through an assessment of the relevant risks, IES prepares a detailed report addressed to the Director of PASB and copied to concerned individuals in the Bureau. The assignment reports include findings and recommendations intended to help management address risks, maintain or enhance internal controls, and encourage effective governance. Important findings and recommendations from individual oversight assignments in 2012 are discussed in this annual summary.
4. In late 2011 and early 2012, IES agreed with management to implement a shorter form of internal audit report, one focused on reporting problems by exception. IES refined the new report format in the course of 2012, taking advice from the Audit Committee, and has found that the succinct format has encouraged more effective and efficient reporting.

5. Year 2012 was a transitional year for the evaluation function. During this period the emphasis of IES's evaluative work changed from the performance of assignments to the monitoring, consolidation, and interpretation of the large amount of evaluative activity currently undertaken in PASB by various actors. This change of emphasis is discussed at paragraphs 36 to 39 below.

6. IES also seeks to contribute to Organizational governance, risk management, and internal controls by participating in a number of internal committees and working groups. For example, IES has advised management on specific issues in the Integrity and Conflict Management System (ICMS) Committee and the Asset Protection and Loss Prevention (APLP) Committee, and it observes PASB Management Information System (PMIS) modernization project. IES also provides management with ad hoc advice on emerging risks and issues. Through these activities, IES seeks to contribute to areas of institutional significance by providing timely, forward-looking, and risk-related advice, and by encouraging knowledge sharing and the identification of emerging risks.

Management of the Office of Internal Oversight and Evaluation Services

Independence and Resources

7. IES's independence, both in its activities and in its positioning within PASB, is essential for its delivery of an impartial oversight service. IES therefore avoids any involvement in managerial and decision-making tasks, keeping its activities purely advisory in nature. In the performance of its duties in 2012, IES did not encounter any interference with its independent role, nor did it meet any obstacles in relation to the scope of its work, its provision of opinions, and its full and free access to records and information.

8. To guide its work and to assist in maintaining the independent character of its activities, IES follows for internal audits the *International Professional Practices Framework* of the Institute of Internal Auditors, and for evaluations, the United Nations Evaluation Group's *Norms for Evaluation in the UN System* (dated April 2005).

9. In 2012, IES had personnel resources of six fixed-term posts and one short-term position. For the first time, all IES's posts were filled in 2012, and IES did not have to rely on external consultants to provide continuity in its work. In addition to human resources, IES incurred expenditure in areas like travel and minor operating supplies. In 2012, IES's staffing was adequate to implement the IES work plan, and its funding was sufficient to cover necessary expenses. No aspect of IES's work was either curtailed or deferred because of resource constraints.

Development and Implementation of the Internal Audit Work Plan

10. The Auditor General, in consultation with the Director of PASB, establishes a risk-based internal audit work plan that seeks to balance an appropriate level of annual

auditing activity (given PAHO's size and complexity) with a reasonable level of resource expenditure. IES undertakes 10 internal audit assignments per year, four of which have a thematic focus, and six of which focus on individual PAHO/WHO Representative Offices (PWRs) and Pan American Centers. IES intends its work plan to be flexible and sufficiently agile to respond to the demands of emerging risks. The Director approves the internal audit work plan and any changes to it. Annex A summarizes the 2012 work plan, showing that IES completed and reported to management on all of its planned assignments.

11. Management has continued to develop an Enterprise Risk Management (ERM) process to identify risks to PAHO's objectives along with related risk mitigation mechanisms, including internal controls. Although it was not available at the time of planning the 2012 internal audit work plan, management has produced a register of top-level risks that IES shall take into account in its future planning, alongside its own assessments of risk. ERM is discussed further in this report in relation to a specific IES internal audit assignment (paragraphs 18 to 19) and in the wider context of PASB's internal control environment (paragraph 49).

IES's Coordination with Other Sources of Assurance

12. IES coordinates and shares details of its activities with PAHO's External Auditor and with the Geneva-based Office of Internal Oversight Services (IOS) of the World Health Organization (WHO). This coordination maximizes the efficiency and effectiveness of all sources of oversight in PAHO. In addition, by avoiding the duplication of auditing it contributes to protecting the Single Audit Principle of the United Nations. In 2012, IOS continued to rely on IES's work and did not perform oversight assignments in the Americas. IES also interacts with and receives advice from PAHO's Audit Committee.

13. In 2012, IES, on request, provided summary information on its activities to the Geneva-based Joint Inspection Unit of the United Nations. IES also attended the annual meeting of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions to identify emerging trends and to assimilate best practices from other international organizations.

Principal Internal Oversight Findings and Recommendations in 2012

Internal Audits: Thematic

14. The following paragraphs summarize the findings and recommendations from specific IES oversight assignments in 2012. IES also provides more general observations, not necessarily related to its specific 2012 assignments, at paragraphs 45 to 50 below.

15. *Results and Risks: A Review of Results Based Management and Enterprise Risk Management in the Secretariat, and of the Scope for Greater Coherence Between the*

Two Activities (IES report 03/12, dated June 2012) had as its principal objectives an assessment of the effectiveness and efficiency of Results Based Management (RBM) practices and an assessment of the manner in which management has conceptualized and implemented ERM. It also explored the nature of the links, existing and potential, between RBM and ERM.

16. IES found that the implementation of RBM has been a significant achievement for management and the Member States. The boiling down of immensely complex organizational activity to measurable results in RBM has been a success and a deserved source of pride for all concerned. RBM has provided a feedback loop by which management and stakeholders can ascertain the extent to which the Organization's anticipated results have been achieved.

17. To take RBM to a further level of achievement, IES advised management both to broaden RBM conceptually and to simplify it administratively. RBM may be broadened by making its coverage more comprehensive, by moving beyond its heavily quantitative focus to include more qualitative measurements, by enhancing its interpretative analysis, and by ensuring that all relevant expenditure is taken into account in the analysis. On the administrative side, the burden of RBM-related routines on PASB's time and energy appeared to IES to have been rather high, and possibly a little too high. IES recommended a reduction in the number of Strategic Objectives (which may be tied to the WHO Reform Process and possible changes to the common planning framework with WHO) and the elimination of some measurements (specifically, Office Specific Expected Results) to reduce complexity without sacrificing the essential information captured by RBM. (In 2013, management took steps to simplify the RBM process.)

18. In contrast to the mature status of RBM within the Organization, the implementation of ERM was at a very early stage in the first semester of 2012. While it was too early for IES to give a definitive opinion on ERM, its view was that ERM had started well and had the potential to be an important plank of pragmatic institutional governance and a support to informed, managerial decision-making. However, IES found that the ERM process was overdependent on one staff member and needed broader personnel back-up arrangements and a wider diffusion of responsibilities. In addition, the new Risk Management Committee first met later than originally envisioned, perhaps too late to provide input to the ERM process before it contained too many *faits accomplis* in terms of structure and content. Also, it will be important in future for management's ERM process to identify both the risks to PAHO's objectives and the related risk mitigation mechanisms, including internal controls. Management should develop the ERM process to analyze the ways in which management seeks to reduce gross (or "inherent") risks to the level of net (or "residual") post-mitigation risks.

19. IES found that RBM and ERM were not yet linked. Although they are under the supervision of different offices, RBM and ERM naturally go together in institutional governance and are mutually reinforcing: accordingly, they should be established within

a single framework. It was difficult for IES to assess how the two activities would be coordinated or integrated, not least because management, in the PMIS project, had yet to take decisions regarding future information technology needs in PASB. IES therefore encouraged management to give consideration to the mechanisms through which RBM and ERM might, together, be brought into mainstream management processes.

20. The *Review of the Roles of the Administrator and the Program Management and Partnership Specialist at the Regional Level* (IES report 07/12, dated November 2012) had as its principal objectives an assessment of the roles of these two functions, with a particular emphasis on differentiating their duties, drawing comparisons with practices in other international organizations, and reviewing the possibilities for improving and optimizing the roles so as to enhance PASB's administrative and managerial performance.

21. According to management's "Horizontal Team-Oriented Organization" document (dated July 2011), in regional-level technical units the Administrator's responsibilities include support for human resources, finance, general services, and procurement, while the Program Management and Partnership Specialist focuses on planning, budgeting, and the mobilization of resources. However, IES found long-standing variations and inconsistencies in the roles of the Administrator and the Program Management and Partnership Specialist. IES therefore recommended clearer definitions of the responsibilities of both functions. In particular, IES recommended that management ensure that Program Management and Partnership Specialists avoid sharing administrative duties with Administrators, so as to more clearly differentiate their respective roles. Specialization and a clearer definition of responsibilities seemed to IES to be the best way to achieve a more effective management model. In addition, IES advised management to reconsider the educational qualifications for the two posts to offer greater flexibility in recruitment.

22. In addition, IES advised management to strengthen PASB's supporting networks for both functions and to ensure the periodicity of network collaboration. This seemed to be of particular importance for resource mobilization, for which a strategy and policy were under development at the time of the audit. IES also drew attention to the value of training and capacity development plans for both functions, as well as the need for succession and back-up planning.

23. The main objectives of the *Internal Audit of Exceptions to Established Personnel Allowances and Benefits* (IES report 08/12, dated December 2012) were to review the scope and cost of exceptions given to personnel in relation to established allowances and benefits; to assess the implications for the establishment of precedents in the giving of exceptions; and to review related authorization mechanisms. The audit focused on the major allowances and benefits for internationally recruited professional and higher-category staff members, including the assignment grant, the education grant, home leave, and the rental subsidy. IES found that the number and value of exceptions in recent years

had been modest, and that Human Resources Management (HRM) had managed exceptions well, with rigorous internal controls. For every transaction, management addressed in writing any past occurrence of exceptions, thereby facilitating the tracing of precedents and patterns. IES recommended that management more systematically estimate the cost implications of the decisions to give exceptions, prior to their authorization.

24. The main objective of the *Internal Audit of the Management of Courses and Seminars* (IES report 10/12, dated January 2013) was to assess the effectiveness and efficiency of the management and administration of “courses and seminars” (i.e., national and international events), including compliance with current internal controls. IES found that the administration of “courses and seminars” had long been fragmented, inconsistent, and sometimes rather chaotic, and that it had suffered from outdated policies and procedures. It was a material expenditure category, totaling US\$¹ 87 million in the 2010-2011 biennium, and IES considered it to be a high-risk area.

25. The term “courses and seminars” captured a very broad range of activities, and inconsistent accounting practices undermined the reliability of the categorization of aggregated expenditure in the financial statements. IES also found that in the 2010-2011 biennium management wrote off nearly \$0.5 million in advances given for “courses and seminars,” which pointed to ineffectiveness and inefficiencies in the planning of events.

26. IES found that the very concept of “courses and seminars” as a stand-alone expenditure category appeared to be outdated. For example, IES saw no evidence of its use by any other international organization. IES therefore recommended the elimination of “courses and seminars” as a concept and its replacement by the use of existing instruments, such as procurement contracts and travel transactions, to channel expenditure for national and international events. IES also recommended a more detailed accounting differentiation of events (for example, by location, purpose, and source of funding).

27. From an operational perspective, management developed and approved in April 2012 a policy for managing international events, but this had not been implemented by the end of 2012. Owing to the lack of clear operational leadership over national and international events, IES suggested that the Office of the Assistant Director was probably best placed to assume this operational leadership and to implement the existing policy. IES also advised management that it was appropriate, especially in the context of RBM, to undertake analysis of the results of individual events and their expected results.

Internal Audits: PAHO/WHO Representative Offices and Pan American Centers

28. In 2012, IES undertook five internal audits of PAHO/WHO Representative Offices, with the principal objectives of reviewing the internal controls that mitigated

¹ Unless otherwise indicated, all monetary figures in this report are expressed in United States dollars

administrative and financial risks and following up pending recommendations from previous internal and external audits. The PWRs audited by IES in 2012 were those in Chile, Ecuador, Guatemala, Guyana, and Mexico. IES made recommendations for all these offices geared to improvement of internal controls and compliance with rules, policies, and procedures. The main common areas of concern related to the rigor of documented evidence to support procurement transactions; the segregation between personnel of responsibilities for administrative tasks; the use of “courses and seminars” as too loose an expenditure category (as discussed at paragraphs 24 to 27 above); security of information systems; and compliance with established procedures for Letters of Agreement.

29. In addition to recommendations addressed to local management, the findings of PWR internal audits prompted IES to raise recommendations for management to address at the regional level. IES found that PWRs have tended to develop separate, often inconsistent supplementary records to capture information outside PASB’s standard information systems. For example, IES frequently found spreadsheet-based records of vendors and budgetary information at PWRs. This trend (as well as the overly manual approach to transactions) is likely to continue and perhaps intensify until management at the regional level modernizes the Organization’s information systems through the PMIS project.

30. IES has also found at PWRs a long-running problem of outdated policies and procedures. In the subsequent procedural vacuum, PWR managers have—of necessity—started to develop their own practices. IES sees a risk of divergent practices solidifying at PWRs. To avoid such inconsistencies, IES has encouraged regional-level management to update procedural guidance in areas like accounting and procurement. IES perceives clear links, at both the regional and country levels, between the updating of procedures and the modernization promised by the PMIS project, as these two areas should be closely related in a mutually reinforcing relationship. This matter is discussed further at paragraphs 48 and 50 below.

31. IES undertook the *Internal Audit of the Caribbean Food and Nutrition Institute (CFNI)* (IES report 09/12, dated December 2012) in the context of the decommissioning of CFNI in line with the decision by the Caribbean Community (CARICOM) to integrate five regional health institutions—including CFNI—into a single Caribbean Public Health Agency (CARPHA). The main objective of the audit was to assess management’s compliance with the schedule of activities associated with the decommissioning of CFNI and to assess the comprehensiveness of the management actions taken. IES drew management’s attention to several pending issues in the areas of fixed asset records, institutional memory, and the back-up and safeguarding of information.

Evaluation Assignment

32. IES undertook the *Evaluation of the Pan American Sanitary Bureau's Response to the Health Agenda for the Americas 2008–2017* (IES report 05/12, dated July 2012) as part of a midterm evaluation of the Health Agenda. The midterm evaluation had three objectives: to determine the influence of the Health Agenda in guiding the preparation of national health plans and the strategic plans of all organizations cooperating for health with the countries of the Americas; to assess progress in the Health Agenda's areas of action by evaluating the achievement of goals set in national health plans and the strategic plans of all organizations cooperating for health with the countries of the Americas; and to evaluate PASB's response to the Health Agenda. The activities in the first two areas were undertaken by Member States under the guidance of the area of Planning, Budget and Institutional Development, while IES addressed the third area, PASB's response to the Health Agenda. The overall evaluation was reported to Member States at the 28th Pan American Sanitary Conference in the document "Mid-Term Evaluation of the Health Agenda for the Americas" (CSP28/6, dated 30 August 2012).

33. IES found that as an overarching, shared, strategic and sovereign commitment by Member States to guide health work in the Americas, the Health Agenda and its Areas of Action (AAs) had had significant implications for PAHO's Strategic Plan. PASB had responded to the Health Agenda by encouraging progress in all AAs and by endorsing its principles and values in the Region. Simultaneously, the Agenda had supported multilateralism in PASB's actions by providing a commonly agreed strategic vision to guide its operations.

34. IES found that PASB had implemented institutional changes in order to align its operations to the Health Agenda's objectives and the AAs. In parallel to institutional strengthening initiatives, including the establishment of an Ethics Office, an Ombudsman's Office, and IES, management had ensured that the PAHO Strategic Plan responded to the AAs through the results-based approach of its Strategic Objectives (SOs) and Region-Wide Expected Results (RERs). IES formally mapped the AAs to PAHO's SOs and RERs, as well as to Biennial Work Plans and Country Cooperation Strategies. This exercise confirmed that the Strategic Plan addressed all the AAs of the Health Agenda. IES recommended that management itself take forward the mapping analysis to ensure that its Strategic Plan formally and systematically reconciles with the AAs.

35. However, while IES found that PASB had responded adequately to the Health Agenda in terms of its strategic planning frameworks, it appeared that many staff members had little familiarity with the Agenda, whose existence was often acknowledged only vaguely. IES therefore advised management to make further efforts to promote and disseminate the Health Agenda within PASB, as well as with stakeholders like external funding partners. In addition, IES recommended that management continue to review the Health Agenda and the ways it might evolve in response to emerging issues, such as

political and economic developments, pandemics, climate change, and terrorism, and that management eliminate duplications among the RERs.

Evaluation Function's Change of Emphasis

36. In the second semester of 2012, IES agreed with management, after consultation with the Audit Committee, to change the emphasis of the evaluation function so as to better meet the Organization's needs. Rather than performing two evaluation assignments annually, as in the past, IES would reorient the evaluation function toward the monitoring and interpretation of the far larger number of evaluation assignments already undertaken in PASB by various actors. The new approach involves maintaining an inventory of evaluation assignments, from the assignment proposal stage; providing guidance and advice on evaluative methodology; periodically summarizing and communicating to management lessons learned from the evaluations; and liaising with the WHO's evaluation function.

37. The new approach therefore aims to assist management in planning, collecting, and interpreting the findings of the large amount of evaluative activity in PASB. This wider evaluative activity has, in the past, tended to be fragmented and unsystematically planned, and its findings poorly visible and unconsolidated. The level of evaluative activity in PASB seems to be increasing, and without suitable monitoring, IES sees risks of further evaluative fragmentation and even of over-evaluation. IES established, on the basis of information provided by management, that of the 38 evaluation assignments undertaken or in progress in 2012, four had been completed and the related reports finalized by the end of the year. Of the remaining 34 evaluations, the detailed work had been completed for 16 assignments and the reports were in preparation, while the remaining 18 assignments were in progress.

38. The change in emphasis of the evaluation function was in line with developments at WHO, which formalized a new evaluation policy in May 2012. In September 2012, IES prepared a draft evaluation policy for PASB, intended to adapt the WHO's evaluation policy to PAHO's circumstances. Although management indicated its acceptance of the PAHO evaluation policy, it had not issued the policy by the end of 2012, nor had it decided on the future institutional location of the new evaluation function (either continuing alongside the internal audit function in IES or housed in a separate office).

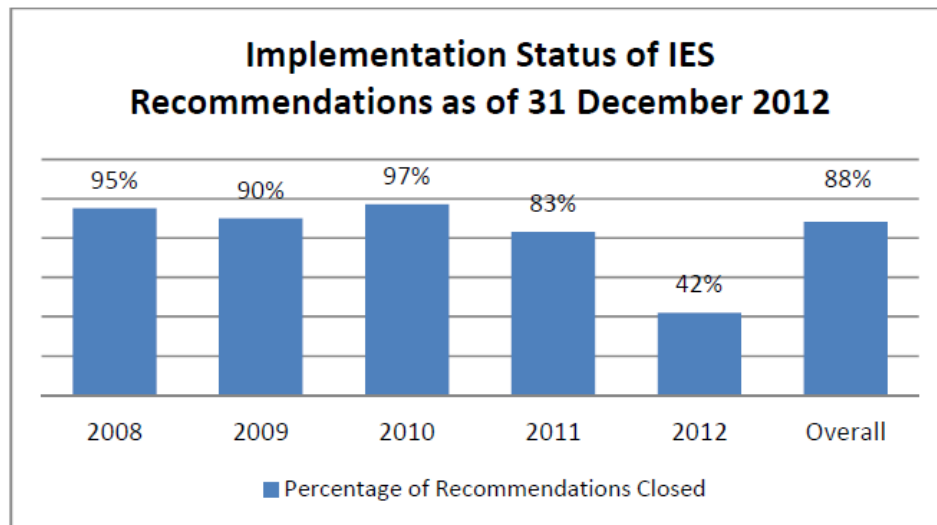
39. The IES evaluation of the Health Agenda (discussed above at paragraphs 32 to 35) was therefore the last evaluation assignment performed by IES before the evaluation function transitioned to its monitoring role. The evaluation function has not had recourse to additional resources in changing the focus of its work.

Other Areas of Activity

40. IES did not undertake any investigations in 2012. Investigative activities continued to be centered in the Ethics Office.

The Implementation Status of IES Recommendations

41. IES follows up with management regarding the implementation status of its recommendations on a quarterly basis. IES calculates cumulative implementation statistics for all recommendations issued since 1 January 2006 (thereby including some recommendations from IES's limited-scope, predecessor function). The following table shows the cumulative annual and overall implementation rates as of 31 December 2012. (All IES recommendations issued before 2008 have been closed.) IES considers the overall implementation rate to be rather slow, although it is similar to, and often higher than, comparable rates in other international organizations. The low implementation rate for 2012 reflects the normal time lag between the issuance of IES recommendations and their follow-up.



42. In 2012, IES continued to focus discussions with management on recommendations pending for more than two years. As of 31 December 2012, there were 30 such recommendations, relating mainly to the long-outstanding need to update Organizational procedures and operational guidance on procurement and travel. Another reason for the persistence of the older recommendations is the need for information systems solutions to certain problems. The slow progress of the PMIS has held back management decisions on information technology solutions and fixes.

43. IES has discussed with management the ways in which management responses to IES's recommendations might be communicated in a more timely and effective manner. Management has proposed the introduction of focal points to channel its responses to

IES, and an electronic workflow mechanism to facilitate management responses was under development at the end of 2012.

44. In 2012, management accepted all IES's recommendations except one, which related to the methodology for calculating the daily subsistence allowances that reimburse personnel for the costs of duty travel. IES therefore closed that recommendation on the basis of management's decision not to accept it. A second IES recommendation that management has indicated that it might not implement—on the completeness of costs used in management analyses of RBM—was under discussion at the end of 2012.

IES's Overall Opinion of the Internal Control Environment

45. Internal controls are actions, procedures, and mechanisms that manage risk and increase the likelihood that the Organization's objectives will be achieved. Internal controls cover a wide range of risk-mitigating actions as varied as the use of authorizing signatures for the approval of transactions, physical protection for the Organization's premises, and the use of handover notes and other documents to capture the institutional memory of separating personnel. The Organization's internal control environment is the product of specific internal controls along with the Organization's overall operating style; its assignment of authority, responsibility, and accountability to personnel; and its operating policies and practices.

46. Based on the findings of its oversight activities in 2012 and in previous years, and also taking into account the findings of other sources of assurance, IES's overall opinion is that PAHO's internal control environment provides reasonable assurance on the accuracy, authorization, and timely recording of transactions, assets, and liabilities, and on the mitigation of risks to the achievement of the Organization's objectives. Absolute assurance is, of course, impossible, as internal controls have inherent limitations. The degree of compliance with internal controls may deteriorate (or improve) over time, and a range of factors (including error, fraud, and changes to conditions and internal procedures) may render some internal controls inadequate. As a consequence, the dynamism of the Organization's activities and its changing risk profile pose a continuing challenge to the efficiency and effectiveness of internal controls.

47. To strengthen PAHO's internal control environment and move it beyond its current adequate status to a more satisfactory level of rigor and transparency, IES draws attention to three interrelated areas for improvement. IES advises management to make internal controls less manual in nature, more clearly to link internal controls to risks, and more explicitly to define and formalize internal controls. These three areas are discussed in the following paragraphs.

48. The PMIS project should bring greater automation of internal controls, embedding them into non-manual processes and thereby permitting transactions and information to flow around the Organization with more accuracy and efficiency. Given

the enhanced accounting practices that have flowed from management's successful implementation of International Public Sector Accounting Standards, suitable information systems are required to handle transactions without recourse to supplementary records in the form of spreadsheets and off-book lists, which carry inherent risks of data inconsistency and loss. The PMIS project should also improve the currently poor level of accounting analysis available to management. In 2012, IES expressed to management its concerns over the PMIS project's slow progress and its level of transparency. (In early 2013, management made changes to the PMIS project's structure and location in PASB.)

49. The development of the ERM process (as discussed above at paragraph 11) is likely to enhance significantly the internal control environment. IES encourages management to closely link ERM with RBM, thereby aligning the Organization's objectives, risks, and risk-mitigating internal controls. IES continues to emphasize that the justification for every internal control should be the risk (or risks) to institutional objectives that the internal control purports to address. At present, the connections between the Organization's objectives, risks, and internal controls are too often unclear. By articulating these connections more clearly, management can strengthen the internal control environment.

50. As discussed at paragraph 30 above, IES has found evidence of outdated and fragmented procedural guidance in PASB. The fuzziness of some procedural and internal control guidance has led to inconsistent practices, which IES finds particularly worrying in high-expenditure areas like procurement, travel, and meetings and events (traditionally defined as "courses and seminars," as discussed above at paragraphs 24 to 27). IES has emphasized to management that there remains an ongoing need to ensure that the Organization's procedural guidance is updated and consolidated, to promote consistency and rigor, and to reduce the proliferation of personalized interpretations of administrative requirements. These considerations are independent of the PMIS project, though closely related to it.

Action by the Executive Committee

51. The Committee is requested to take note of this report.

Annexes

IMPLEMENTATION OF THE IES ASSIGNMENT WORK PLAN FOR 2012

	Thematic Internal Audits	Date and Reference Number of IES Report
1	Results and Risks: A Review of Results Based Management and Enterprise Risk Management in the Secretariat, and of the Scope for Greater Coherence Between the Two Activities	June 2012 – No. 03/12
2	Review of the Roles of the Administrator and the Program Management and Partnership Specialist at the Regional Level	November 2012 – No. 07/12
3	Internal Audit of Exceptions to Established Personnel Allowances and Benefits	December 2012 – No. 08/12
4	Internal Audit of the Management of Courses and Seminars	January 2013 – No. 10/12
	Internal Audits of PWRs and Pan American Centers	
5	Internal Audit of the Office of the PWR Guatemala	May 2012 – No. 01/12
6	Internal Audit of the Office of the PWR Ecuador	May 2012 – No. 02/12
7	Internal Audit of the Office of the PWR Guyana	July 2012 – No. 04/12
8	Internal Audit of the Office of the PWR Mexico	October 2012 – No. 06/12
9	Internal Audit of the Caribbean Food and Nutrition Institute (CFNI)	December 2012 – No. 09/12
10	Internal Audit of the Office of the PWR Chile	January 2013 – No. 11/12
	Evaluation	
11	Evaluation of the Pan American Sanitary Bureau's Response to the Health Agenda for the Americas 2008–2017	July 2012 – No. 05/12



PAN AMERICAN HEALTH ORGANIZATION
Pan American Sanitary Bureau, Regional Office of the
WORLD HEALTH ORGANIZATION

CE152/17 (Eng.)
Annex B

**ANALYTICAL FORM TO LINK AGENDA ITEM WITH ORGANIZATIONAL
MANDATES**

1. Agenda item: 5.3 Report of the Office of Internal Oversight and Evaluation Services.
2. Responsible unit: Internal Oversight and Evaluation Services (IES).
3. Preparing officer: David O'Regan, Auditor General, Office of Internal Oversight and Evaluation Services (IES).
4. List of collaborating centers and national institutions linked to this Agenda item: None.
5. Link between Agenda item and Health Agenda for the Americas 2008–2017: There is no direct link, but IES's work touches on PAHO's general institutional mechanisms for addressing the Health Agenda.
6. Link between Agenda item and the Strategic Plan 2008-2013: Strategic Objective 15, Region-wide Expected Result 15.1: "Effective leadership and direction of the Organization exercised through the enhancement of governance, and the coherence, accountability and synergy of PAHO/WHO's work to fulfill its mandate in advancing the global, regional, subregional and national health agendas." Strategic Objective 16, Region-wide Expected Result 16.2: "Monitoring and mobilization of financial resources strengthened to ensure implementation of the Program and Budget, including enhancement of sound financial practices and efficient management of financial resources." Strategic Objective 16, Region-wide Expected Result 16.5: "Managerial and administrative support services, including procurement, strengthened to enable the effective and efficient functioning of the Organization."
7. Best practices in this area and examples from countries within the Region of the Americas: None.

8. Financial implications of this Agenda item:

Many of IES's recommendations address issues of organizational efficiency and effectiveness, some of which may have financial implications.

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